IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.23 of 1998
Date of decision: 31.10.2006

S. Jasbir Singh Gill, Development Officer, Amritsar.

-----Applicant

Vs.

The Commissioner of Income Tax, Amritsar.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Ms. Rimpi Chaudhary, Advocate for the assessee.
Dr. N.L. Sharda, Advocate for the revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar, arising out of its order dated 01.03.1996 in I.T.A. No.168(ASR)/1995) in respect of assessment year 1991-92:-

> "Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that incentive bonus was a part of salary and no deduction out of incentive bonus was permissible?"

We find that the issue stands covered in favour of the revenue and against the assessee by the judgment of this Court in ***B.M. Parmar*** **v.** ***C.I.T.*** (1999) 235 ITR 679. In our recent judgment dated 5.9.2006 in I.T.R. No.15 of 1995 (**The Commissioner of Income Tax, Haryana, Rohtak v. Kamal Kishore Batra DO, LIC, Kalanaur, Rohtak)**, we have answered the question in favour of the revenue and against the assessee.

Accordingly, the question referred is answered in favour of the revenue and against the assessee.

(ADARSH KUMAR GOEL)
JUDGE

October 31, 2006
ashwani

(RAJESH BINDAL)
JUDGE